

**WASTEWATER  
UTILITY ANNUAL REPORT**  
(Class "A" and "B" Companies)  
**OF**  
**Daufuskie Island Utility Company, Inc.**  
Exact Legal Name of Respondent

\_\_\_\_\_  
PSC/ORS Number (leave blank)

**FOR THE YEAR ENDED 2019**

☒ Calendar Year Ending December 31, 2019

or

☐ Fiscal Year Ending \_\_\_\_\_



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## GENERAL INSTRUCTIONS

1. All water utilities are required by state law to complete and file this annual report. Two copies should be mailed to the South Carolina Office of Regulatory Staff, 1401 Main Street, Ste. 900, Columbia, SC 29201 by April 1, 2012. A third copy should be retained by the company for reference. Upon receipt, the Office of Regulatory Staff will forward one copy to the Public Service Commission of South Carolina. Filing two copies with the Office of Regulatory Staff will satisfy the utility's responsibility for submitting an annual report as required pursuant to Commission regulations. Pencil entries will not be permitted on the hard copy.
2. All forms are available in MS Excel on the Office of Regulatory Staff web site at [www.regulatorystaff.sc.gov](http://www.regulatorystaff.sc.gov).
3. Respond to each item using "0", "none", or "not applicable" as appropriate.
4. Requests for extension must be in writing to the Office of Regulatory Staff. Extension requests postmarked after April 1, 2012 will be denied.
5. All accounting terms and phrases used in this report are to be interpreted in accordance with the effective applicable Uniform System of Accounts prescribed by this Commission, as set forth in S.C. Code Ann. Section 58-5-220 and Commission regulation 103-520.
6. Standard accounting procedures will apply in determining the nature of any entry (e.g. entries of a reverse character will be indicated by a parentheses around the number).
7. The report will be filed consisting of data relative to a calendar year basis or the company's fiscal year, but not both.
8. If this report is made for a period less than the calendar year or fiscal year, the period covered must be clearly stated on the front cover and elsewhere throughout the report where it is necessary to include the period covered. When operations cease during the year because of the disposition of property, the balance sheet and supporting schedules should consist of balances and items immediately prior to transfer (for accounting purposes).
9. All instructions should be followed and each question should be answered fully and accurately. Sufficient answers are those in which no question or schedule has been overlooked. The expression "none" or "not applicable" should be given as the answer to any particular inquiry or schedule where it truly and completely states the fact. Unless otherwise indicated, no information will be accepted which incorporates by reference information from another document or report. In any instance where information called for is not given, the reason for its omission should be stated fully.
10. Dates, when called for, should include the day, month and year. Customary abbreviations may be used in stating dates.
11. Whenever schedules call for comparison of figures of a previous year, the figures reported must be based upon those shown by the annual report of the previous year; otherwise, an appropriate explanation of why different figures were used should be given.
12. One copy of the respondent's latest corporate annual report, if issued, should be submitted with this report. If the respondent is a member of a group, both the parent and subsidiary's corporate annual report should be submitted.



**GENERAL INSTRUCTIONS  
(Continued)**

13. Throughout this report, money items will be rounded to the nearest dollar.
14. Failure to comply with the submission of the annual report may result in fines and/or loss of certification.
15. Separate notification is required for changes in company information -- i.e. name, address, telephone number, contact names, sale or purchase of Company, corporate structure.
16. Do not fold forms.
17. Contact the Office of Regulatory Staff at (803) 737-0800 if you have questions about this form or the requirements for a water or wastewater utility.



**Schedule 100. IMPORTANT CHANGES DURING THE YEAR**

Provide written responses for each of the items listed below. Make the written statements clear and brief. A response must be given for each item. However, if the word "none" is an accurate response, it may be used as such. Similarly, if information is given elsewhere in the report which would serve as a response to an item, reference that information in the space provided.

1. Have you had changes or additions to franchise rights? If so, describe (a) the actual payment given in exchange for the franchise rights, and (b) from whom acquired. If acquired without payment, state that fact.

No

2. Have any of the following occurred -- acquisition of other companies, or reorganization, merger or consolidation with other companies? If so, give names of companies involved, details concerning the transactions, and reference to Commission authorization, including docket numbers.

No

3. Have any of the following occurred -- purchase or sale of operating units, such as sources, treatment and storage facilities, transmission and distribution systems, or similar occurrences? If so, specify items, parties, effective dates and also reference the Commission authorization, including docket numbers.

No

4. Have any leaseholds been acquired, given, assigned, or surrendered? If so, give the effective dates, lengths of terms, names of parties, rents, Commission authorization, (docket numbers), if any, and other conditions.

No

5. Have there been any extensions of service territories? If so, include the Commission authorization (docket numbers), that give the location of the new service territory covered by distribution system and the dates of beginning operations. Give the number of customers by class; for each class, give the number of customers estimated with regard to annual revenues for the new territories.

No

6. What is the estimated increase or decrease in annual revenues due to rate changes, (cite docket numbers), and the approximate extent to which the increase or decrease is reflected in revenues for the reporting year?

No, change in revenues for the reporting year, due to rate changes.

7. Have there been any wage scale changes? If so, show the dates of changes, the effect on operating expenses for the year, and estimated annual effect of the wage scale changes on operating expenses.

No

8. Have there been any obligations incurred or assumed by you, the respondent, as guarantor for the performance by another of any agreement or obligation -- excluding ordinary commercial paper maturing on demand or not later than one year after date of issue? If so, give the Commission authorization, (docket number), if any.

No

9. Have there been any changes in articles of incorporation or amendments to charters? If so, explain the nature and purpose of these changes or amendments. Note any filing with the Commission.

No

10. Other important changes not provided for elsewhere.

No

## Schedule 110. DEFINITIONS

**“Accounts”** means the accounts prescribed in the NARUC Uniform System of Accounts.

**“Amortization”** means the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, which may be over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.

**“Associated Companies”** means companies or persons that, directly or indirectly, through one or more intermediaries, control, or are controlled by, or are under common control with, the accounting company.

**“Book Cost”** means the amount at which property is recorded in the applicable account without deduction of related provisions for accrued depreciation, amortization, or for other purposes.

**“Class A”** for wastewater utilities means a utility having annual wastewater operating revenues of \$1,000,000 or more.

**“Class B”** for wastewater utilities means a utility having annual wastewater operating revenues of \$200,000 or more but less than \$1,000,000.

**“Class C”** for wastewater utilities means a utility having annual wastewater operating revenues of less than \$200,000.

**“Control”** (including the terms; “controlling,” “controlled by,” and “under common control with”) means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers, or stockholders, voting trusts, holding trusts, affiliated companies, contract or any other direct or indirect means.

**“Cost”** means the amount of money actually paid for property or service. When the consideration given is other than cash, the value of such consideration shall be determined on a cash basis.

**“Cost of Removal”** means the cost of demolishing, dismantling, tearing down or otherwise removing utility plant, including the cost of transportation and handling incidental thereto.

**“Debt Expense”** means all expenses in connection with the issuance and initial sale of evidences of debt, such as fees for drafting mortgages and trust deeds; fees and taxes for issuing or recording evidences of debt; cost of engraving and printing bonds and certificates of indebtedness; fees paid trustees; specific costs of obtaining governmental authority; fees for legal services; fees and commissions paid underwriters, brokers, and salesmen or marketing such evidences of debt; fees and expenses of listing on exchanges; and other like costs.



## Schedule 110. DEFINITIONS (Continued)

**“Depreciation”**, as applied to depreciable utility plant, means the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of the utility plant in the course of providing service. This includes causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of regulatory bodies.

**“Discount”**, as applied to the securities or assumed by the utility, means the excess of the par (stated value of no-par stocks) or face value of the securities plus interest or dividends accrued at the date of the sale over the cash value of the consideration received from their sale.

**“Distribution Mains”** means any pipes whose primary purpose is to distribute treated water throughout a community, and whose components include arterial or primary feeders, secondary feeders, and the distribution grid works.

**“Investment Advances”** means advances, represented by notes or by book accounts only, with respect to which it is mutually agreed or intended between the creditor and debtor that they shall be settled by the issuance of securities or shall not be subject to current settlement.

**“Minor Items of Property”** means the associated parts or items of which retirement units are composed.

**“Multiple Family Dwelling”** means a residential structure or group of structures which is capable of separately housing more than one family unit.

**“Net Salvage Value”** means the salvage value of property retired less the cost of removal.

**“Nominally Issued”**, as applied to securities issued or assumed by the utility, means those which have been signed, certified, or otherwise executed, and placed with the proper officer for sale and delivery, or pledged, or otherwise placed in some special fund of the utility, but which have not been sold, or issued directly to trustees of sinking funds in accordance with contractual requirements.

**“Premium”**, as applied to the securities issued or assumed by the utility, means the excess of the cash value of the consideration received from their sale over the sum of their par (stated value of no-par stock) or face value and interest or dividends accrued at the date of sale.

**“Original Cost”**, as applied to utility plant, means the cost of such property to the person first devoting it to public service.

**“Property Retired”**, as applied to utility plant, means property which has been removed, sold, abandoned, destroyed, or which for any cause has been permanently withdrawn from service.

**“Reclaimed Water”** means water that has received at least secondary treatment and basic disinfection and is reused after flowing out of a wastewater treatment plant.



## Schedule 110. DEFINITIONS (Continued)

**“Replacing or Replacement”**, when not otherwise indicated in the context, means the construction or installation of utility plant in place of property retired, together with the removal of the property retired.

**“Retained Earnings”** means the accumulated net income of the utility less distributions to stockholders and transfers to other capital accounts, and other adjustments.

**“Reuse”** means the deliberate application of reclaimed water, in compliance with Federal and State environmental rules and regulations, for a beneficial purpose.

**“Salvage Value”** means the amount received for property retired, less any expenses incurred in connection with the sale or in preparing the property for sale, or, if retained, the amount at which the material recoverable is chargeable to materials and supplies, or other appropriate account.

**“Straight-Line Remaining Life Method”**, as applied to depreciation accounting, means the plan under which the service value of property is charged to operating expenses (and to clearing accounts if used), and (accounts if used), and credited to the accumulated depreciation account through equal annual changes during its service life. "Remaining Life" implies that estimates of the future life and salvage shall be reexamined periodically and that depreciation rates will be corrected to reflect any changes in these estimates.

**“Supply Main”** means any main, pipe, or aqueduct or canal whose primary purpose is to convey raw untreated water from one unit to another unit in the source of supply and pumping plant, and to the water treatment equipment.

**“Transmission Main”** means any pipes whose primary purpose is to convey treated water from the water treatment equipment or pumping station to the distribution system serving a community and generally provides no service connections with customers.

**“Utility”**, as used herein and when not otherwise indicated in the context, means any public utility to which the uniform system of accounts is applicable.

Daufuskie Island Utility Company, Inc.

FOR THE YEAR ENDED 2019

(Company Name)

**Schedule 120. EXECUTIVE SUMMARY****1. IDENTIFICATION (legal title)**

PSC/ORS No.	(leave blank)		Federal ID No:	
Check				
Business Structure & Indicate Date	<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Partnership	<input checked="" type="checkbox"/> Corporation	
Name of Company:	Daufuskie Island Utility Company, Inc			
Doing Business As:	same as above			
Street Address:	803 Haig Point Road			
City:	Daufuskie Island	State:	SC	Zip Code: 29915
Mailing Address:	PO BOX 4043			
City:	Tequesta	State:	FL	Zip Code: 33469
Telephone No. (Include Area Code):	(888) 635-7878			

(a) State whether any change was made in the name of the respondent during the year. If so, state the changes and the dates when they were made.

None

(b) State whether the respondent is a firm or partnership. If a partnership, give the names of the partners and the proportion of their respective interests.

Corporation

(c) State the kinds of business, other than Water Utility, in which the respondent was engaged at any time during the year. If none, state that fact.

None

(d) Give the names and office addresses of the Board of Directors, if any, of the respondent at the close of the year, as well as the dates of expiration of their respective terms. If any person abandoned, resigned from, or was removed from a directorship during the year, give full details in a footnote. If the organization was a partnership, give the names of the partners and designate them as such.

Name of Director	Office Address	Term Begins	Term Ends
Terry Lee	9688 Speedway Blvd., Hardeeville, SC 29927	7/9/2008	present
David Hutt	459 Amboy Ave., Woodbridge, NJ 07095	7/9/2008	present
Ron Shimonowitz	459 Amboy Ave., Woodbridge, NJ 07095	7/9/2008	present
John Guastella	725 N. Highway A1A, Suite B103Jupiter, FL 33477	7/9/2008	present

Daufuskie Island Utility Company, Inc.

FOR THE YEAR ENDED 2019

(Company Name)

## Schedule 120. EXECUTIVE SUMMARY (Continued)

(e) Give the titles of all officers of the respondent at the close of the year, the names of persons holding the offices at year end, and the date when each originally assumed the duties of the office. If any person abandoned, resigned from, or was ousted from any office during the year, give full details in a footnote.

Title of Officer	Name of Person Holding Office	Office Address	Date of Entry
President	Terry Lee	9688 Speedway Blvd., Hardeeville, SC 29927	
Vice-President			
Secretary			
Treasurer			
Gen. Manager or Supt.	John F Guastella	725 N. Highway A1A, Suite B103, Jupiter, FL 33477	

(f) Give the date of incorporation of respondent and the name of the state or territory under whose laws the incorporation was organized.

### 2. CONTACT (for purpose of this report)

Contact Name:	<u>John F Guastella</u>		
Title:	<u>Managing Member of Guastella Associates, LLC</u>	Telephone:	<u>(888) 635-7878</u>
Email Address:	<u><a href="mailto:jfg@guastella.com">jfg@guastella.com</a></u>	Fax No.:	_____

### 3. MAILING ADDRESS (if different from above)

Mailing Address:	<u>same as above</u>		
City:	_____	State:	_____
		Zip Code:	_____

## CERTIFICATION

I hereby certify that the enclosed Annual Report was prepared by me or under my supervision, that I have examined it, and that the items herein reported on the basis of my knowledge are correctly shown.

Name: John F GuastellaTitle: General Manager

Signature: \_\_\_\_\_

Date: 4/25/2020



**Schedule 130. TECHNICAL SUMMARY****GENERAL INFORMATION**

Submit a copy of the Company's latest DHEC quality of service letter/report with this annual report.

**PHYSICAL DESCRIPTION:**

Detailed general description of wastewater system: There are two treatment plants that are owned & operated by the Daufuskie Island Utility Company.

HP treatment plant provides wastewater treatment service to the Haig Point, Melrose and Cedar Cove developments

BP treatment plant provides wastewater treatment service to Bloody Point, Beachfield and Oakridge Developments

Wastewater is directed to the treatment plants through a system of gravity mains, liftstations and force mains

Oxidation Pond(s)? Does not apply

If so, provide information concerning size, construction type, and year of construction.

Aeration Pond(s)? Yes

If so, provide information concerning size, construction type, and year of construction.

HP-M: 4 cells 48' X 135'; Poly lined first cell-(3) 20 H.P. aerators; other 3 cells-3.0 H.P aerators

BP: 4 cells 40' X 100' built in 1991

Polishing Pond(s)? Does not apply

If so, provide information concerning size, construction type, and year of construction.

Detailed general description of disposal system/method: Effluent from the HP-M treatment plant is disinfected and pumped to Haig Point and Melrose golf courses for irrigation.

Effluent from the BP treatment plant is pumped to Bloody Point Golf Course for irrigation

Date of construction of original plant: HP-M: 1986; BP: 1991

Population for which plant was designed: P-M: 6000; BP: 800

Plant capacity in gallons per day: HP-M: 640,000 gallons per day; BP: 80,000 gallons per day

	<u>HP</u>	<u>BP</u>
Average daily discharge of sewage during year (Mgal):	<u>.062 MG</u>	<u>.003 MG</u>
Maximum daily discharge of sewage during year (Mgal):	<u>.265 MG</u>	<u>.012 MG</u>

### Schedule 130. TECHNICAL SUMMARY (Continued)

Size and Description	SERVICES AND LINE TYPE			
	Owned by Utility			
	Beginning of year	Added	Retired or Abandoned	End of Year
Services in use				
Iron pipe				
PVC pipe	999	0		999
Clay pipe				
Other pipe				
Total services in use	999	0		999
Services not in use				
Iron pipe				
PVC pipe				
Clay pipe				
Other pipe				
Total services not in use	0			
Total Services	999			

**TREATMENT:**Is wastewater treated? YesIf so, how? HP-M: Aerobically; BP: Aereoted lagoon systemIs wastewater effluent disinfected? YesIf so, provide information about the type of agent used (liquid chlorine, etc Gaseous chlorineHow frequently is an analysis made of effluent? WeeklyGive results of last analysis: Fecal content - 1.0What is the efficiency of sewerage plant? 88.85%

**Daufuskie Island Utility Company, Inc.**

**FOR THE YEAR ENDED 2019**

(Company Name)

**Schedule 130. TECHNICAL SUMMARY  
(Continued)**

**SERVICE AREA AND CUSTOMER DATA:**

Area and/or subdivisions served by wastewater system: \_\_\_\_\_

HP treatment plant provides service to the Haig Point, Melrose and Cedar Cove developments \_\_\_\_\_

BP treatment plant provides service to Bloody Point, Beachfield and Oakridge Developments \_\_\_\_\_

Total number of residential customers at the end of the fiscal or calendar year:	367
Total number of commercial customers at the end of the fiscal or calendar year:	112
Total number of industrial customers at the end of the fiscal or calendar year:	0
*Total number of customers at the end of the fiscal or calendar year:	479

\*Excludes availability customers

Extensions of system, giving location, new territory covered and dates of beginning operations since last annual annual report submitted:

Other important changes, including new plant and equipment built or installed:



(Company Name)

### Schedule 200. BALANCE SHEET ASSETS AND OTHER DEBITS

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	<b>UTILITY PLANT</b>	
2	101 Utility Plant-in-Service (Schedule 201)	4,621,662
3	102 Utility Plant Leased to Others	
4	103 Property Held for Future Use	
5	104 Utility Plant Purchased or Sold	
6	105 Construction Work in Progress	0
7	106 Completed Construction not Classified	
8	<b>Total Utility Plant</b>	4,621,662
9	<b>ACCUMULATED DEPRECIATION</b>	
10	108.1 Utility Plant-in-Service (Schedule 202)	(530,600)
11	108.2 Utility Plant Leased to Others	
12	108.3 Property Held for Future Use	
13	<b>Total Accumulated Depreciation</b>	(530,600)
14	<b>ACCUMULATED AMORTIZATION</b>	
15	110.1 Utility Plant in Service	
16	110.2 Utility Plant Leased to Others	
17	<b>Total Accumulated Amortization</b>	0
18	<b>UTILITY PLANT ADJUSTMENTS</b>	
19	114 Utility Plant Acquisition (Schedule 203)	
20	115 Accumulated Amortization of Utility Plant Acquisition (Schedule 203)	
21	116 Other Utility Plant	
22	<b>Total Utility Plant Adjustments</b>	0
23	<b>TOTAL NET UTILITY PLANT</b>	4,091,062
24	<b>OTHER PROPERTY AND INVESTMENTS</b>	
25	<b>OTHER PROPERTY</b>	
26	121 Non-Utility Property	
27	122 Accumulated Depreciation and Amortization of Non-Utility Property	
28	<b>Total Other Property</b>	0
29	<b>INVESTMENTS</b>	
30	123 Investments in Associated Companies	
31	124 Utility Investments	
32	125 Other Investments	
33	126 Sinking Funds	
34	127 Other Special Funds	
35	<b>Total Investments</b>	0
36	<b>TOTAL OTHER PROPERTY AND INVESTMENTS</b>	0

(Company Name)

**Schedule 200. BALANCE SHEET (Continued)**  
**ASSETS AND OTHER DEBITS**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	<b>CURRENT AND ACCRUED ASSETS</b>	
2	131.1 Cash on Hand	
3	131.2 Cash in Bank	171,791
4	132 Special Deposits (Interest and/or Dividends)	
5	133 Other Special Deposits	
6	134 Working Funds	
7	135 Temporary Cash Investments	
8	141 Customer Accounts Receivable	722,836
9	142 Other Accounts Receivable	(1,000)
10	143 Accumulated Provision for Uncollectible Accounts-Credit	(369,405)
11	144 Notes Receivable	
12	145 Accounts Receivable from Associated Companies	
13	146 Notes Receivable from Associated Companies	
14	151 Plant Material and Supplies	
15	152 Merchandise	
16	153 Other Material and Supplies	
17	161 Stores Expense	
18	162 Prepayments	
19	171 Accrued Interest and Dividends Receivable	
20	172 Rents Receivable	
21	173 Accrued Utility Revenues	
22	174 Miscellaneous Current and Accrued Assets	
23	<b>TOTAL CURRENT AND ACCRUED ASSETS</b>	524,222
24	<b>DEFERRED DEBITS</b>	
25	181 Unamortized Debt Discount and Expense	163,475
26	182 Extraordinary Property Losses	
27	183 Preliminary Survey and Investigation Charges	
28	184 Clearing Accounts	
29	185 Temporary Facilities	
30	186.1 Deferred Rate Case Expense	497,883
31	186.2 Other Deferred Debits	46,577
32	186.3 Regulatory Assets	
33	187 Research and Development Expenditures	
34	190.1 Accumulated Deferred Federal Income Taxes	
35	190.2 Accumulated Deferred State Income Taxes	
36	190.3 Accumulated Deferred Local Income Taxes	
37	<b>TOTAL DEFERRED DEBITS</b>	707,935
38	<b>TOTAL ASSETS AND OTHER DEBITS</b>	5,323,219



(Company Name)

**Schedule 200. BALANCE SHEET (Continued)**  
**EQUITY CAPITAL AND LIABILITIES**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
<b>1</b>	<b>EQUITY CAPITAL</b>	
2	201 Common Stock Issued	1,000
3	202 Common Stock Subscribed	
4	203 Common Stock Liability for Conversion	
5	204 Preferred Stock Issued	
6	205 Preferred Stock Subscribed	
7	206 Preferred Stock Liability for Conversion	
8	207 Premium on Capital Stock	664,021
9	209 Reduction in Par or Stated Value of Capital Stock	
10	210 Gain on Resale or Cancellation of Reacquired Capital Stock	
11	211 Other Paid-In Capital	2,459,067
12	212 Discount on Capital Stock	
13	213 Capital Stock Expense	0
14	214 Appropriated Retained Earnings (Schedule 204)	
15	215 Unappropriated Retained Earnings (Schedule 204)	(428,652)
16	216 Reacquired Capital Stock	
17	218 Proprietary Capital (for proprietorships & partnerships only)	
18	<b>TOTAL EQUITY CAPITAL</b>	<b>2,695,435</b>
<b>19</b>	<b>LONG-TERM DEBT</b>	
20	221 Bonds (Schedule 205)	
21	222 Reacquired Bonds (Schedule 205)	
22	223 Advances from Associated Companies	32,127
23	224 Other Long-Term Debt (Schedule 205)	1,754,030
24	<b>TOTAL LONG-TERM DEBT</b>	<b>1,786,157</b>
<b>25</b>	<b>CURRENT AND ACCRUED LIABILITIES</b>	
26	231 Accounts Payable	277,139
27	232 Notes Payable	0
28	233 Accounts Payable to Associated Companies	4,442
29	234 Notes Payable to Associated Companies	
30	235 Customer Deposits-Billing	
31	236.11 Accrued Taxes, Utility Operating Income, Taxes Other Than Income	
32	236.12 Accrued Taxes, Utility Operating Income, Income Taxes	
33	236.2 Accrued Taxes, Other Income and Deductions	
34	237.1 Accrued Interest on Long-Term Debt	
35	237.2 Accrued Interest on Other Liabilities	
36	238 Accrued Dividends	
37	239 Matured Long-Term Debt	
38	240 Matured Interest	
39	241 Miscellaneous Current and Accrued Liabilities	
40	<b>TOTAL CURRENT AND ACCRUED LIABILITIES</b>	<b>281,581</b>



(Company Name)

**Schedule 200. BALANCE SHEET (Continued)**  
**EQUITY CAPITAL AND LIABILITIES**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
<b>1</b>	<b>DEFERRED CREDITS</b>	
2	251 Unamortized Premium on Debt	
3	252 Advances for Construction	
4	253.1 Other Deferred Credits, Regulatory Liabilities	0
5	253.2 Other Deferred Credits, Other Deferred Liabilities	112,503
6	255.1 Accumulated Deferred Investment Tax Credits, Utility Operations	
7	255.2 Accumulated Deferred Investment Tax Credits, Non-Utility Operations	
<b>8</b>	<b>TOTAL DEFERRED CREDITS</b>	<b>112,503</b>
<b>9</b>	<b>OPERATING RESERVES</b>	
10	261 Property Insurance Reserve	
11	262 Injuries and Damages Reserve	
12	263 Pensions and Benefits Reserve	
13	265 Miscellaneous Operating Reserve	269,803
<b>14</b>	<b>TOTAL OPERATING RESERVES</b>	<b>269,803</b>
<b>15</b>	<b>CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)</b>	
16	271 Contributions in Aid of Construction (Schedule 206)	203,295
17	272 Accumulated Amortization of CIAC (Schedule 207)	(25,556)
<b>18</b>	<b>TOTAL NET CIAC</b>	<b>177,739</b>
<b>19</b>	<b>ACCUMULATED DEFERRED INCOME TAXES</b>	
20	281 Accelerated Amortization	
21	282 Liberalized Depreciation	
22	283 Other	
<b>23</b>	<b>TOTAL ACCUMULATED DEFERRED INCOME TAXES</b>	<b>0</b>
<b>24</b>	<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>	<b>5,323,219</b>

**Schedule 201. UTILITY PLANT-IN-SERVICE**  
**Account No. 101**

All amounts included in accounts for utility plant acquired as an operating unit or system shall be stated at a cost incurred by the person who first devoted the property to utility service.

Line No.	Account Number and Title (a)	Previous Year-End Balance (b)	Additions (c)	Retirements (d)	Adjustments +/- (e)	Current Year-End Balance (f)
1	<b>.1 INTANGIBLE PLANT</b>					
2	351.1 Organization	73,597				73,597
3	352.1 Franchises	0				0
4	389.1 Other Plant and Miscellaneous Equipment	0				0
5	<b>Total Intangible Plant</b>	73,597	0	0	0	73,597
6	<b>.2 COLLECTION PLANT</b>					
7	353.2 Land and Land Rights	0				0
8	354.2 Structures and Improvements	0				0
9	355.2 Power Generation Equipment	0				0
10	360.2 Collection Sewers - Force	0				0
11	361.2 Collection Sewers - Gravity	2,118,279				2,118,279
12	362.2 Special Collecting Structures	0				0
13	363.2 Services to Customers	0				0
14	364.2 Flow Measuring Devices	0				0
15	365.2 Flow Measuring Installations	0				0
16	389.2 Other Plant and Miscellaneous Equipment	0				0
17	<b>Total Collection Plant</b>	2,118,279	0	0	0	2,118,279
18	<b>.3 SYSTEM PUMPING PLANT</b>					
19	353.3 Land and Land Rights	0				0
20	354.3 Structures and Improvements	0				0
21	355.3 Power Generation Equipment	0				0
22	370.3 Receiving Wells	0				0
23	371.3 Pumping Equipment	222,190	83,648	(26,158)		279,681
24	389.3 Other Plant and Miscellaneous Equipment	0				0
25	<b>Total System Pumping Plant</b>	222,190	83,648	(26,158)	0	279,681
26	<b>.4 TREATMENT AND DISPOSAL PLANT</b>					
27	353.4 Land and Land Rights	63,710				63,710
28	354.4 Structures and Improvements	663,914				663,914
29	355.4 Power Generation Equipment	83,519	15,059			98,578
30	380.4 Treatment and Disposal Equipment	201,109				201,109
31	381.4 Plant Sewers	855,881				855,881
32	382.4 Outfall Sewer Lines	66,704				66,704
33	389.4 Other Plant and Miscellaneous Equipment	0				0
34	<b>Total Treatment and Disposal Plant</b>	1,934,837	15,059	0	0	1,949,896
35	<b>.5 RECLAIMED WATER TREATMENT PLANT</b>					
36	353.5 Land and Land Rights	0				0
37	354.5 Structures and Improvements	0				0
38	355.5 Power Generation Equipment	0				0
39	371.5 Pumping Equipment	0				0
40	374.5 Reuse Distribution Reservoirs	0				0
41	380.5 Treatment and Disposal Equipment	6,139				6,139
42	381.5 Plant Sewers	0				0
43	389.5 Other Plant and Miscellaneous Equipment	0				0
44	<b>Total Reclaimed Water Treatment Plant</b>	6,139	0	0	0	6,139



**Schedule 201. UTILITY PLANT-IN-SERVICE (Continued)**  
**Account No. 101**

All amounts included in accounts for utility plant acquired as an operating unit or system shall be stated at a cost incurred by the person who first devoted the property to utility service.

Line No.	Account Number and Title (a)	Previous Year-End Balance (b)	Additions (c)	Retirements (d)	Adjustments +/- (e)	Current Year-End Balance (f)
1	<b>.6 RECLAIMED WATER DISTRIBUTION PLANT</b>					
2	352.6 Franchises	0				0
3	353.6 Land and Land Rights	0				0
4	354.6 Structures and Improvements	0				0
5	355.6 Power Generation Equipment	0				0
6	366.6 Reuse Services	0				0
7	367.6 Reuse Meter and Meter Installations	1,956				1,956
8	371.6 Pumping Equipment	92,549				92,549
9	375.6 Reuse Transmission and Distribution System	0				0
10	389.6 Other Plant and Miscellaneous Equipment	0				0
11	<b>Total Reclaimed Water Distribution Plant</b>	94,504	0	0	0	94,504
12	<b>.7 GENERAL PLANT</b>					
13	353.7 Land and Land Rights	0				0
14	354.7 Structures and Improvements	26,625				26,625
15	390.7 Office Furniture and Equipment	21,365				21,365
16	391.7 Transportation Equipment	6,591				6,591
17	392.7 Stores Equipment	0				0
18	393.7 Tools, Shop and Garage Equipment	41,894	2,889			44,782
19	394.7 Laboratory Equipment	0				0
20	395.7 Power Operated Equipment	0				0
21	396.7 Communication Equipment	0				0
22	397.7 Miscellaneous Equipment	0				0
23	398.7 Other Tangible Plant	204				204
24	<b>Total General Plant</b>	96,678	2,889	0	0	99,567
25	<b>101 TOTAL UTILITY PLANT-IN-SERVICE</b>	4,546,224	101,596	(26,158)	0	4,621,662

Footnote:



(Company Name)

**Schedule 202. ACCUMULATED DEPRECIATION OF UTILITY PLANT-IN-SERVICE**  
**Account No. 108.1**

Report below an analysis of the changes in accumulated depreciation during the year for each plant category.

Line No.	Account Number & Depreciable Property Item (a)	Previous Year-End Balance (b)	Credits		Debits		Current Year-End Balance (g)
			Depreciation Expense (c)	Salvage and Other Credits (d)	Plant Retired (e)	Cost of Removal and Other Debits (f)	
1	354 Structure and Improvements	35,365	11,710				47,075
2	355 Power Generation Equipment	2,501	2,478				4,980
3	360 Collection Sewers - Force	0					0
4	361 Collection Sewers - Gravity	324,279	25,184				349,463
5	362 Special Collecting Structures	0					0
6	363 Services to Customers	0					0
7	364 Flow Measuring Devices	0					0
8	365 Flow Measuring Installations	0					0
9	366 Reuse Services	0					0
10	367 Reuse Meters and Meter Installations	176	52				228
11	370 Receiving Wells	0					0
12	371 Pumping Equipment	6,228	7,947	(26,158)			(11,983)
13	374 Reuse Distribution Reservoirs	0					0
14	375 Reuse Transmission and Distribution System	0					0
15	380 Treatment and Disposal Equipment	(103,313)	12,565				(90,748)
16	381 Plant Sewers	178,494	13,499				191,993
17	382 Outfall Sewer Lines	11,781	1,190				12,970
18	389 Other Plant and Misc. Equipment	0					0
19	390 Office Furniture and Equipment	4,135	2,812				6,947
20	391 Transportation Equipment	3,846	1,799				5,645
21	392 Stores Equipment	0					0
22	393 Tools, Shop, and Garage Equipment	12,003	1,945				13,948
23	394 Laboratory Equipment	0					0
24	395 Power Operated Equipment	0					0
25	396 Communication Equipment	0					0
26	397 Miscellaneous Equipment	0					0
27	398 Other Tangible Plant	61	20				81
28	<b>TOTAL ACCUMULATED DEPRECIATION OF UTILITY PLANT-IN-SERVICE</b>	475,557	81,201	(26,158)	0	0	530,600

**Schedule 203. UTILITY PLANT ACQUISITION ADJUSTMENT**  
**Account Nos. 114 and 115**

Line No.	Description (a)	Amount (b)
1	Net Plant Book Value	
2	Less: Net Contributions	
3	Total Net Utility Plant Acquired	
4	Less: Purchase Price	
5	<b>Total Utility Plant Acquisition Adjustment (Account No. 114)</b>	
6	Less: <b>Accumulated Amortization of Utility Plant Acquisition (Account No. 115)</b>	
7	TOTAL NET UTILITY PLANT ACQUISITION ADJUSTMENT	0

**Schedule 204. STATEMENT OF RETAINED EARNINGS**  
**Account Nos. 214 and 215**

Line No.	Account Number and Title (a)	Amount (b)
8	<b>APPROPRIATED RETAINED EARNINGS</b>	
9	Beginning of Year Balance	
10	436 Appropriations of Retained Earnings	
11	437 Dividends Declared - Preferred Stock	
12	438 Dividends Declared - Common Stock	
13	<b>214 TOTAL APPROPRIATED RETAINED EARNINGS</b>	<b>0</b>

14	<b>UNAPPROPRIATED RETAINED EARNINGS</b>		
15	Beginning of Year Balance		(548,692)
16	435	Balance Transferred from Income ( <b>Schedule 300</b> )	31,860
17	439	Adjustments to Retained Earnings	88,179
18	<b>215</b>	<b>TOTAL UNAPPROPRIATED RETAINED EARNINGS</b>	(428,652)

19	TOTAL RETAINED EARNINGS	(428,652)
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Notes:



(Company Name)

**Schedule 205. LONG-TERM DEBT - Account Nos. 221, 222, and 224**  
(Excluding Advances from Associated Companies)

Give below the particulars indicated of the long-term debt at end of year represented by unmatured obligations issued or assumed by the Company and group entries according to accounts and show the total for each account.

Line No.	Class and Series of Obligations (a)	Date of Issue (b)	Date of Maturity (c)	Principal Amount Authorized (d)	Outstanding Per Balance Sheet (e)	Interest For Year	
						% Rate (f)	Amount (g)
1							
2	SunTrust Bank Loan #2	08/23/18	08/23/33	\$ 1,875,000	\$ 1,754,030	6.432%	\$ 112,825
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26	<b>TOTAL LONG-TERM DEBT</b>				1,754,030		112,825



**Schedule 206. CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)**  
**Account No. 271**

Line No.	Description (a)	Amount (b)
1	Beginning of Year Balance	203,295
2	Credits Added During the Year:	
3	Contributions Received from Capacity, Main Extensions, and Customer Connection Charges	0
4	Contributions Received from Developer or Contract Agreements in cash or property	0
5	Total Credits	0
6	Less: Debits Charged During the Year	0
7	<b>TOTAL CONTRIBUTIONS IN AID OF CONSTRUCTION</b>	<b>203,295</b>

**Schedule 207. ACCUMULATED AMORTIZATION OF CIAC**  
**Account No. 272**

Line No.	Description (a)	Amount (b)
8	Beginning of Year Balance	23,980
9	Debits Charged During the Year: Accruals Charged to Account 272	
10	Other Debits Charged During the Year (specify):	
11		1,576
12		
13		
14	Total Debits	1,576
15	Credits Added During the Year (specify):	
16		
17		
18		
19	Total Credits	0
20	<b>TOTAL ACCUMULATED AMORTIZATION OF CIAC</b>	<b>25,556</b>

21	<b>TOTAL NET CONTRIBUTIONS IN AID OF CONSTRUCTION</b>	<b>177,739</b>
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**Schedule 300. INCOME STATEMENT  
REVENUES AND EXPENSES**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
<b>1</b>	<b>UTILITY OPERATING INCOME</b>	
2	400 Total Utility Operating Revenues ( <b>Schedule 301</b> )	969,056
<b>3</b>	<b>UTILITY OPERATING EXPENSES</b>	
4	401 Operating Expenses ( <b>Schedule 302</b> )	579,808
5	403 Depreciation Expenses ( <b>Schedule 303</b> )	81,201
6	406 Amortization of Utility Plant Acquisition Adjustments	
7	407.1 Amortization of Limited Term Plant	
8	407.2 Amortization of Property Losses	
9	407.3 Amortization of Other Utility Plant	
10	407.4 Amortization of Regulatory Assets	(1,576)
11	407.5 Amortization of Regulatory Liabilities	
12	408.10 Utility Regulatory Assessment Fees	
13	408.11 Property Taxes	105,999
14	408.12 Payroll Taxes	6,651
15	408.13 Other Taxes and Licenses	6,847
16	409.10 Federal Income Taxes, Utility Operating Income	
17	409.11 State Income Taxes, Utility Operating Income	
18	409.12 Local Income Taxes, Utility Operating Income	
19	410.10 Deferred Federal Income Taxes	
20	410.11 Deferred State Income Taxes	
21	410.12 Deferred Local Income Taxes	
22	411.10 Provision for Deferred Income Taxes - Credit, Utility Operating Income	
23	412.10 Investment Tax Credits Deferred to Future Periods, Utility Operations	
24	412.11 Investment Tax Credits, Restored to Operating Income, Utility Operations	
25	<b>Total Utility Operating Expenses</b>	778,930
26	<b>TOTAL NET UTILITY OPERATING INCOME (LOSS)</b>	190,126
<b>27</b>	<b>OTHER OPERATING INCOME (LOSS)</b>	
28	413 Income from Utility Plant Leased to Others	
29	414 Gains (Losses) from Disposition of Utility Property	
30	<b>Total Other Operating Income (Loss)</b>	0
<b>31</b>	<b>OTHER INCOME AND DEDUCTIONS</b>	
32	415 Revenues from Merchandising, Jobbing and Contract Work	
33	416 Costs and Expenses of Merchandising, Jobbing and Contract Work	
34	419 Interest and Dividend Income	(7,416)
35	420 Allowance for Funds Used During Construction (AFUDC)	
36	421 Non-Utility Income	
37	426 Miscellaneous Non-Utility Expenses	
38	<b>TOTAL OTHER INCOME AND DEDUCTIONS</b>	(7,416)



**Schedule 300. INCOME STATEMENT (Continued)**  
**REVENUES AND EXPENSES**

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	<b>TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS</b>	
2	408.20 Taxes Other Than Income, Other Income and Deductions	
3	409.20 Income Taxes, Other Income and Deductions	
4	410.20 Provision for Deferred Income Taxes, Other Income and Deductions	
5	411.20 Provisions for Deferred Income Taxes, Credit, Other Income and Deductions	
6	412.20 Investment Tax Credits, Net, Non-Utility Operations	
7	412.30 Investment Tax Credits Restored to Non-Operating Income, Utility Operations	
8	<b>TOTAL TAXES APPLICABLE TO OTHER INCOME AND DEDUC.</b>	0
9	<b>INTEREST EXPENSE</b>	
10	427.1 Interest on Debt to Associated Companies	
11	427.2 Interest on Short-Term Debt	
12	427.3 Interest on Long-Term Debt	(100,568)
13	427.4 Interest on Customer Deposits	
14	427.5 Interest - Other	
15	428 Amortization of Debt Discount and Expense	(12,257)
16	429 Amortization of Premium on Debt	
17	<b>TOTAL INTEREST EXPENSE</b>	(112,825)
18	<b>EXTRAORDINARY ITEMS</b>	
19	433 Extraordinary Income	
20	434 Extraordinary Deductions	(38,025)
21	409.30 Income Taxes, Extraordinary Items	
22	<b>TOTAL EXTRAORDINARY ITEMS</b>	(38,025)
23	<b>NET INCOME (LOSS)</b>	31,860



(Company Name)

### SCHEDULE 301. OPERATING REVENUES

#### Account No. 400

Line No.	Account Number and Title (a)	Current Year-End Balance (b)
1	<b>WASTEWATER SALES REVENUE</b>	
2	521 Flat Rate Revenues - General Customers	
3	521.1 Residential	354,227
4	521.2 Commercial	125,353
5	521.3 Industrial	
6	521.4 Public Authorities	
7	521.5 Multiple Family Dwelling Revenues	
8	521.6 Other Revenues (Availability)	
9	Total Flat Rate (Unmetered) Revenues	479,580
10	522 Measured Revenues - General Customers	
11	522.1 Residential	337,830
12	522.2 Commercial	151,646
13	522.3 Industrial	
14	522.4 Public Authorities	
15	522.5 Multiple Family Dwellings Revenues	
16	Total Measured Revenues	489,476
17	523 Revenues from Public Authorities	
18	524 Revenues from Other Systems	
19	525 Interdepartmental Revenues	
20	<b>TOTAL WASTEWATER SALES REVENUE</b>	969,056
21	<b>OTHER WASTEWATER REVENUES</b>	
22	530 Guaranteed Revenues	
23	531 Sale of Biosolids	
24	532 Forfeited Discounts	
25	534 Rents from Wastewater Property	
26	535 Interdepartmental Rents	
27	536 Other Wastewater Revenues	
28	<b>TOTAL OTHER WASTEWATER REVENUES</b>	0
29	<b>RECLAIMED WATER SALES</b>	
30	540 Flat Rate Reuse Revenues	
31	540.1 Residential Reuse Revenues	
32	540.2 Commercial Reuse Revenues	
33	540.3 Industrial Reuse Revenues	
34	540.4 Reuse Revenues from Public Authorities	
35	540.5 Other Revenues	
36	541 Measured Reuse Revenue	
37	541.1 Residential Reuse Revenues	
38	541.2 Commercial Reuse Revenues	
39	541.3 Industrial Reuse Revenues	
40	541.4 Reuse Revenues from Public Authorities	
41	544 Reuse Revenues from Other Systems	
42	<b>TOTAL RECLAIMED WATER SALES</b>	0
43	<b>400 TOTAL OPERATING REVENUES</b>	969,056

**Schedule 302. OPERATING EXPENSES  
OPERATION AND MAINTENANCE  
Account No. 401**

Line No.	Account Number and Title (a)	Current Year- End Balance (b)
<b>1</b>	<b>COLLECTION EXPENSES</b>	
2	701 Salaries and Wages - Employees	
3	703 Salaries and Wages-Officers, Directors and Majority Stockholders	
4	704 Employee Pensions and Benefits	
5	715 Purchased Power	
6	716 Fuel for Power Production	
7	718 Chemicals	
8	720 Materials and Supplies	1,448
9	731 Contractual Services - Engineering	
10	732 Contractual Services - Accounting	
11	733 Contractual Services - Legal	
12	734 Contractual Services - Management Fees	
13	735 Contractual Services - Testing	
14	736 Contractual Services - Other	
15	741 Rental of Building/Real Property	
16	742 Rental of Equipment	
17	750 Transportation Expenses	
18	756 Insurance - Vehicle	
19	757 Insurance - General Liability	
20	758 Insurance - Workman's Compensation	
21	759 Insurance - Other	
22	767 Regulatory Commission Expense - Other	
23	775 Miscellaneous Expenses	
<b>24</b>	<b>TOTAL COLLECTION EXPENSES</b>	<b>1,448</b>

<b>25</b>	<b>PUMPING EXPENSES</b>	
26	701 Salaries and Wages - Employees	
27	703 Salaries and Wages-Officers, Directors and Majority Stockholders	
28	704 Employee Pensions and Benefits	
29	715 Purchased Power	302
30	716 Fuel for Power Production	
31	718 Chemicals	
32	720 Materials and Supplies	1,739
33	731 Contractual Services - Engineering	
34	732 Contractual Services - Accounting	
35	733 Contractual Services - Legal	
36	734 Contractual Services - Management Fees	
37	735 Contractual Services - Testing	
38	736 Contractual Services - Other	
39	741 Rental of Building/Real Property	
40	742 Rental of Equipment	
41	750 Transportation Expenses	
42	756 Insurance - Vehicle	
43	757 Insurance - General Liability	
44	758 Insurance - Workman's Compensation	
45	759 Insurance - Other	
46	767 Regulatory Commission Expense - Other	
47	775 Miscellaneous Expenses	
<b>48</b>	<b>TOTAL PUMPING EXPENSES</b>	<b>2,041</b>



**Schedule 302. OPERATING EXPENSES (Continued)**  
**OPERATION AND MAINTENANCE**

**Account No. 401**

Line No.	Account Number and Title (a)	Current Year- End Balance (b)
1	<b>TREATMENT AND DISPOSAL EXPENSES</b>	
2	701 Salaries and Wages - Employees	
3	703 Salaries and Wages-Officers, Directors and Majority Stockholders	
4	704 Employee Pensions and Benefits	
5	710 Purchased Wastewater Treatment	
6	711 Sludge Removal Expense	
7	715 Purchased Power	35,054
8	716 Fuel for Power Production	
9	718 Chemicals	3,546
10	720 Materials and Supplies	1,613
11	731 Contractual Services - Engineering	
12	732 Contractual Services - Accounting	
13	733 Contractual Services - Legal	
14	734 Contractual Services - Management Fees	
15	735 Contractual Services - Testing	74,915
16	736 Contractual Services - Other	46,212
17	741 Rental of Building/Real Property	
18	742 Rental of Equipment	
19	750 Transportation Expenses	
20	756 Insurance - Vehicle	
21	757 Insurance - General Liability	
22	758 Insurance - Workman's Compensation	
23	759 Insurance - Other	
24	767 Regulatory Commission Expense - Other	
25	775 Miscellaneous Expenses	
26	<b>TOTAL TREATMENT AND DISPOSAL EXPENSES</b>	<b>161,340</b>

(Company Name)

**Schedule 302. OPERATING EXPENSES (Continued)****OPERATION AND MAINTENANCE****Account No. 401**

Line No.	Account Number and Title (a)	Current Year- End Balance (b)
1	<b>RECLAIMED WATER TREATMENT EXPENSES</b>	
2	701 Salaries and Wages - Employees	
3	703 Salaries and Wages-Officers, Directors and Majority Stockholders	
4	704 Employee Pension and Benefits	
5	715 Purchased Power	
6	716 Fuel for Power Production	
7	718 Chemicals	
8	720 Materials and Supplies	
9	731 Contractual Services - Engineering	
10	732 Contractual Services - Accounting	
11	733 Contractual Services - Legal	
12	734 Contractual Services - Management Fees	
13	735 Contractual Services - Testing	
14	736 Contractual Services - Other	
15	741 Rental of Building/Real Property	
16	742 Rental of Equipment	
17	750 Transportation Expenses	
18	756 Insurance - Vehicle	
19	757 Insurance - General Liability	
20	758 Insurance - Workman's Compensation	
21	759 Insurance - Other	
22	767 Regulatory Commission Expenses- Other	
23	775 Miscellaneous Expenses	
24	<b>TOTAL RECLAIMED WATER TREATMENT EXP.</b>	0
25	<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	164,829



**Schedule 302. OPERATING EXPENSES (Continued)**  
**CUSTOMER AND ADMINISTRATIVE AND GENERAL**  
**Account No. 401**

Line No.	Account Number and Title (a)	Current Year- End Balance (b)
1	<b>CUSTOMER ACCOUNTS EXPENSES</b>	
2	701 Salaries and Wages - Employees	
3	703 Salaries and Wages-Officers, Directors and Majority Stockholders	
4	704 Employee Pensions and Benefits	
5	715 Purchased Power	
6	716 Fuel for Power Production	
7	720 Materials and Supplies	
8	731 Contractual Services - Engineering	
9	732 Contractual Services - Accounting	
10	733 Contractual Services - Legal	
11	734 Contractual Services - Management Fees	
12	735 Contractual Services - Testing	
13	736 Contractual Services - Other	
14	741 Rental of Building/Real Property	
15	742 Rental of Equipment	
16	750 Transportation Expenses	
17	756 Insurance - Vehicle	
18	757 Insurance - General Liability	
19	758 Insurance - Workman's Compensation	
20	759 Insurance - Other	
21	767 Regulatory Commission Expense - Other	
22	770 Bad Debt Expense	96,836
23	775 Miscellaneous Expenses	
24	<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>	96,836
25	<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>	
26	701 Salaries and Wages - Employees	85,089
27	703 Salaries and Wages-Officers, Directors and Majority Stockholders	8,250
28	704 Employee Pension and Benefits	
29	715 Purchased Power	
30	716 Fuel for Power Production	
31	720 Materials and Supplies	172
32	731 Contractual Services - Engineering	
33	732 Contractual Services - Accounting	313
34	733 Contractual Services - Legal	
35	734 Contractual Services - Management Fees	94,869
36	735 Contractual Services - Testing	
37	736 Contractual Services - Other	
38	741 Rental of Building/Real Property	
39	742 Rental of Equipment	
40	750 Transportation Expenses	24,693
41	756 Insurance - Vehicle	1,750
42	757 Insurance - General Liability	5,191
43	758 Insurance - Workman's Compensation	
44	759 Insurance - Other	10,003
45	760 Advertising Expense	
46	766 Regulatory Commission Expenses-Amortization of Rate Case Exp.	78,116
47	767 Regulatory Commission Expenses-Other	1,065
48	775 Miscellaneous Expenses	8,633
49	<b>TOTAL ADMINISTRATIVE AND GENERAL EXP.</b>	318,143
50	<b>401 TOTAL OPERATING EXPENSES</b>	579,808

(Company Name)

**Schedule 303. BASIS FOR DEPRECIATION CHARGES BY  
PRIMARY ACCOUNTS  
Account No. 403**

Line No.	Description of Property (a)	Original Cost (b)	Approved Depreciation Rates * (c)	Annual Depreciation (d)
1	354 Structure and Improvements	690,539	1.70%	11,710
2	355 Power Generation Equipment	98,578	2.51%	2,478
3	360 Collection Sewers - Force			
4	361 Collection Sewers - Gravity	2,118,279	1.19%	25,184
5	362 Special Collecting Structures			
6	363 Services to Customers			
7	364 Flow Measuring Devices	1,956	2.67%	52
8	365 Flow Measuring Installations			
9	366 Reuse Services			
10	367 Reuse Meters and Meter Installations			
11	370 Receiving Wells			
12	371 Pumping Equipment	372,229	2.13%	7,947
13	374 Reuse Distribution Reservoirs			
14	375 Reuse Transmission and Distribution System			
15	380 Treatment and Disposal Equipment	207,248	6.06%	12,565
16	381 Plant Sewers	855,881	1.58%	13,499
17	382 Outfall Sewer Lines	66,704	1.78%	1,190
18	389 Other Plant and Misc. Equipment			
19	390 Office Furniture and Equipment	21,365	13.16%	2,812
20	391 Transportation Equipment	6,591	27.29%	1,799
21	392 Stores Equipment			
22	393 Tools, Shop, and Garage Equipment	44,782	4.34%	1,945
23	394 Laboratory Equipment			
24	395 Power Operated Equipment			
25	396 Communication Equipment			
26	397 Miscellaneous Equipment			
27	398 Other Tangible Plant	204	10.00%	20
28	<b>TOTALS</b>	<b>4,484,355</b>	<b>1.81%</b>	<b>81,201</b>

\* Use Straight-line depreciation rates as approved by the Commission.  
Do not use Tax Depreciation Rates.

NOTE: Depreciation expense is based on straight-line factored for system utilization as approved by the PSC.